

The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204



IRA A. JACKSON
COMMISSIONER

March 4, 1983

You inquire whether the components of a "solar sunspace" used to provide heat for an individual's principal residence in Massachusetts are exempt from the sales tax under General Laws Chapter 64H, Section 6(dd).

Section 6(dd) provides that the following are exempt from the sales tax:

"Sales of equipment directly relating to any solar, wind-powered, or heat pump system, which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of an individual's principal residence in the commonwealth."

Based on the foregoing, it is ruled that sales of glass, components of walls, and other parts of a solar sunspace that serve as structural components of a dwelling are subject to the sales tax. Sales of items such as fans and ductwork used in connection with a solar sunspace are exempt from the sales tax if their sole purpose is the transmission or use of solar energy in providing heat for an individual's principal residence in Massachusetts.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ira A. Jackson".

Commissioner of Revenue

IAJ:JXD:mf

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